**GOVERNMENT OF ANDHRA PRADESH**
**ABSTRACT**

The Andhra Pradesh Goods and Services Tax Act, 2017 – Extension of dates of specified compliances in exercise of power under section 168 of the Andhra Pradesh Goods and Services Tax Act, 2017 - Orders -Issued.

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**REVENUE (COMMERCIAL TAXES-II) DEPARTMENT**

**G.O.MS.No.535** **Dated:20-07-2022**

**Read the following:**

1. The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) published in Extra-ordinary issue of Andhra Pradesh Gazette No.16, Part.IV.B, Dt:07-06-2017.
2. Go.Ms.No.264, Revenue(CT-II) Department, dated 11.09.2020
3. Go.Ms.No.174, Revenue(CT-II) Department, dated 14.07.2021
4. Notification No.13/2022-Central Tax, dated 05-07-2022 issued by the Government of India Ministry of Finance Department of Revenue, Central Board of Indirect Taxes and Customs.
5. From the CCST's Ref. Computer No. 1781330, File No.REV03-12039/102/2022-GST

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**ORDER:**

The following notification will be published in an Extra-ordinary issue of the Andhra Pradesh Gazette, Dated: 20-07-2022

**NOTIFICATION**

In exercise of the powers conferred by section 168A of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) (hereinafter referred to as the said Act) read with section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) and in partial modification of the notifications of the Government of Andhra Pradesh issued in Go.Ms.No.264, Revenue(CT-II)Department, dated 11.09.2020 and in Go.Ms.No.174, Revenue(CT-II)Department, dated 14.07.2021, the Government, on the recommendations of the Goods and Services Tax Council, hereby,-

**AMENDMENT**

(i) extends the time limit specified under sub-section (10) of section 73 for issuance of order under sub- section (9) of section 73 of the said Act, for recovery of tax not paid or short paid or of input tax credit wrongly availed or utilized, in respect of a tax period for the financial year 2017-18, up to the 30th day of September, 2023;

(ii) excludes the period from the 1st day of March, 2020 to the 28th day of February, 2022 for computation of period of limitation under sub-section (10) of section 73 of the said Act for issuance of order under sub- section (9) of section 73 of the said Act, for recovery of erroneous refund;

(iii) excludes the period from the 1st day of March, 2020 to the 28th day of February, 2022 for computation of period of limitation for filing refund application under section 54 or section 55 of the said Act.

(Contd.,2)

2. This notification shall be deemed to have come into force with effect from the 1st day of March, 2020.

**(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)**

N.GULZAR
SECRETARY TO GOVERNMENT (FAC)

To
The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Vijayawada ... for publication of the Notification (he is requested to supply 20 copies of the notification to this Department and 200 copies to the Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada)

Copy to:
The Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada.
The Director General, General Administration (Vigilance & Enforcement) Department, 2nd floor, Pundit Nehru Bus Station Complex, Vijayawada.
The P.S. to Special Chief Secretary to Chief Minister.
The P.S. to Hon'ble Minister (Finance & Planning, Commercial Taxes, Legislative Affairs, Skill Development & Training)
The P.S.to Secretary to Government (CT & Finance).
Sf/Sc.

**//FORWARDED ::BY ORDER//**

**SECTION OFFICER**